

# **CITY OF NEWPORT NEWS BOARD OF REVIEW OF REAL ESTATE ASSESSMENTS**

## **PROCEDURES FOR APPEAL**

### **Applications Accepted July 1 – September 1, 2015**

#### **ABOUT THE BOARD**

Under the provisions of the City of Newport News Charter, Chapter 12, Section 12.03, the Board of Review of Real Estate Assessments (hereafter referred to as the Board) is appointed annually by the judges of the Newport News Circuit Court for the purpose of securing uniformity, as far as practical, in real estate assessments in the City of Newport News so that the burden of real estate taxation shall rest equally upon all property owners. The three-member board (and an alternate) is appointed for a term that commences September 1 and concludes on November 30 of each year. All appeal hearings must be completed within this time period.

#### **BURDEN OF PROOF**

The Code of Virginia, §58.1-3379 states, in part, “In all cases brought before the board, there shall be a presumption that the valuation determined by the assessor is correct... The burden of proof shall be upon the taxpayer seeking relief to show that the property in question is valued at more than its fair market value, that the assessment is not uniform in its application, or that the assessment is otherwise not equalized. In order to receive relief, the taxpayer must produce substantial evidence that the valuation determined by the assessor is erroneous and was not arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the *International Association of Assessing Officers (IAAO)*.”

#### **PROCEDURES FOR THE APPEAL OF YOUR ASSESSMENT**

Under the provisions of the Charter of the City of Newport News, Chapter 12, Section 12.04, the Board has adopted the following procedures for the appeal of a real estate assessment.

##### **1. Application Form**

You must complete and submit an application for Residential Property Appeal (Form BOR2) **or** Commercial, Multi-family Residential and Industrial Property Appeal (Form BOR3) to schedule an appeal hearing before the Board. The application may be obtained on the City of Newport News website at [www.nnva.gov/cor](http://www.nnva.gov/cor) or by contacting the Administrative Assistant to the Board at (757) 926-8752.

The applicant must provide the original and five copies of the application and all accompanying documents to the Administrative Assistant at the time the application is submitted **except as provided in Section 4 for Residential Property**. Pages of all documents accompanying the application must be numbered consecutively. The application may be mailed or delivered to the Administrative Assistant. The address is listed on page two (2) of the application.

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**2. Application Deadline: Applications accepted July 1 – September 1**

The application must be filed on or before **SEPTEMBER 1** for the current year assessment only. The postmark date, or the date the application is delivered in person to the Administrative Assistant, will determine timeliness. If September 1 falls on Saturday, Sunday or a holiday, the deadline is the following business day. An application postmarked or delivered in person after the deadline will **not** be accepted.

**3. Representation by an Agent**

If an agent will represent the owner at the hearing, a notarized letter of authorization bearing the original signature of the owner must accompany the application.

An executed and properly notarized letter from the property owner designating an appointed representative for the taxpayer shall be presumed to be a valid designation from the taxpayer, and the person whose signature is notarized shall be presumed to have the authority to designate such representative on behalf of the taxpayer. Notarial acknowledgements must comply with Virginia acknowledgment requirements. Please refer to the Code of Virginia, Title 55, Chapter 6, Articles 2, 2.1 and 3. Specifically, Section 55-118.5 provides a definition of “acknowledged before me” and Sections 55-118.6 and 55-120 provide examples of notarial acknowledgments for partnerships and corporations.

If an agent will represent the owner, the Board will review the letter of authorization to verify that it is properly signed by an owner and notarized as required.

**4. Residential Property (less than four (4) units)**

A hearing before the board of review regarding an assessment on residential property shall not be denied on the basis of a lack of information on the application for appeal, as long as the application includes the address, the parcel number, and the owner's proposed assessed value for the property.

All sections of the prescribed application must be completed. The Administrative Assistant and the Board will review the application for completeness and the proper signature of the owner or agent. Each of the statements above the signature line must be initialed for the application to be complete.

If the Board does not accept the application for any of the reasons listed above and the deficiency is not resolved on or before the September 1 deadline, an amended application will not be accepted after the deadline.

The submission of comparable sales should be those sales that closed prior to January 1 of the current calendar year.

Supporting documents that will be presented by the applicant during the hearing must be submitted to the Administrative Assistant **no later than five (5) business days prior to the scheduled hearing date.** The Board will not consider any documents at the hearing that were not submitted by this deadline.

**5. Commercial, Multi-family residential (four (4) or more units) and Industrial Property**

A hearing before the board of review regarding an assessment on commercial, multi-family residential and industrial property based solely on equalization, must include two comparable properties. Account numbers and assessments on comparable properties selected by the applicant may be obtained from the Assessor's Office at (757) 926-1926 or by accessing the Assessor's website at [www.nnva.gov/assessor/resources/reis](http://www.nnva.gov/assessor/resources/reis).

The submission of comparable sales should be those sales that closed prior to January 1 of the current calendar year.

All supporting documents that will be presented by the applicant during the hearing (including but not limited to, appraisals, income and expense statements, rent rolls, etc.) must be submitted with the application. The Board will not consider any documents at the hearing that were not submitted with the application.

If the application is incomplete or unsigned, if comparable properties are not listed (when the appeal is based on equalization), or if a proper letter of authorization is not received with the application, the application will not be accepted unless the deficiency is resolved on or before the September 1 deadline. The applicant will be notified of the deficiency.

If the Board does not accept the application for any of the reasons listed above and the deficiency is not resolved on or before the September 1 deadline, an amended application will not be accepted after the deadline.

**6. Hearings**

After the Board determines the schedule for hearings, the Administrative Assistant will contact the applicant to schedule a hearing. All hearings must be held between September 1 and November 30. A hearing will not be scheduled if the application is received after the deadline or is deficient, as noted above, at the time of the deadline.

At the hearing, the applicant or agent will make his/her presentation to the Board (approximately 15 minutes), followed by a presentation by the City Assessor and/or the Appraiser (approximately 15 minutes). A discussion period may follow. The Board will make the decision to affirm, to decrease, or to increase the assessment. The applicant and the City Assessor will be notified of the decision of the Board.